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EXTRAORDINARY

PART II—Section 3

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MINISTRY OF FINANCE (REVENUE DIVISION)

NOTIFICATION

CUSTOMS

New Delhi, the 2nd January, 1952.

S.B.O. 2.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government hereby exempts Copra imported into India and falling under Item No. 12(2) of the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934), from so much of the duty of customs leviable thereon under the said Act as is in excess of the duty of—

- (1) 25 per cent. *ad valorem* where the standard rate of duty is leviable; and
- (2) 15 per cent. *ad valorem* if the said Copra is the produce or manufacture of a British Colony,

and also from the whole of the additional duty of Customs leviable thereon under Section 5 of the Finance Act, 1951 (XXIII of 1951).

[No. 2]

E. S. KRISHNAMOORTHY, Jt. Secy.

